

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE:

THE MILLENIUM INSTITUTE FOR
ADVANCE NURSING CARE

DEBTOR

CASE NO. 12-02689(BKT)
CHAPTER 11

**MOTION REQUESTING ORDER OF PAYMENT OF ACCRUED MUNICIPAL TAX
LIABILITY AS A TAX ADMINISTRATIVE EXPENSE UNDER SECTION 503(b) (1)
(B) AND (D) OF THE BANKRUPTCY CODE UNDER THE FIRST AMENDED POST
CONFIRMATION MODIFICATION OF THE REORGANIZATION PLAN DATED
MARCH 30, 2016**

TO THE HONORABLE COURT:

COMES NOW, the MUNICIPALITY OF SAN JUAN, by the undersigned attorney to respectfully state and prays:

1. The Municipality requests an order from this Honorable Court allowing the accrued tax liability as an administrative expense under section 503 (b) (1) (B) and (D) of the Bankruptcy Code and the payment of these accrued municipal taxes under the First Amended Post Confirmation Modification of the Reorganization Plan dated March 30, 2016. This accrued tax liability is afforded a statutory second priority status under section 507(a) (2) of the Bankruptcy Code.
2. The Municipality has issued a certification dated May 30, 2016 that itemizes the accrued municipal license taxes owed by the captioned Debtor. See Exhibit A.
3. The Certification specifies that the Debtor is liable for an outstanding municipal license tax liability in the amount of \$71,726.27, for years 2014, 2015 and 2016, which the

debtor has not remitted as required under the Municipal Tax Law.

4. Although the Debtor filed the corresponding municipal license tax return declarations for the years 2014 and 2015, the debtor did not comply with the payment required under the Municipal Tax Law.

5. The municipal license tax return declaration for the year 2016 was not filed. Debtor requested an extension that has expired. The Municipality had to estimate the liability and included the amount in Exhibit A. However, the Debtor is still under the statutory obligation to file the 2016 municipal license tax return declaration required under the Municipal Tax Law.

6. Both sections 507(a) (2) and 503(b) (1) (B) and (D) of the Bankruptcy Code provide for the payment of administrative taxes. Since Debtor has not remitted these tax payments, the amounts are due and payable and continue to accrue interests, penalties and late charges until payment. The accrued taxes should be included as an administrative tax liability payable under the First Amended Post Confirmation Modification of the Reorganization Plan dated March 30, 2016.

7. The Municipality respectfully requests this Honorable Court order Debtor to file the 2016 municipal license tax return declaration in compliance with the statutory obligation under the Municipal Tax Law.

WHEREFORE, the Municipality of San Juan respectfully requests for this Honorable Court to allow the accrued tax liability administrative expense under section 503 (b) (1) (B) and (D) of the Bankruptcy Code and the payment of these accrued municipal

taxes under the First Amended Post Confirmation Modification of the Reorganization Plan dated March 30, 2016 and order Debtor to file the 2016 municipal license tax return declaration in compliance with the statutory obligation under the Municipal Tax Law.

**NOTICE IN COMPLIANCE WITH
LBR 9013-1 (c) MOTIONS PRACTICE**

Within fourteen (14) days after service as evidence by the certifications, and an additional three (3) days under Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the objection will be deemed unopposed and may be granted unless: (1) the requested relief is forbidden by law; (2) the requested relief is against public policy; or (3) in the opinion of the Court, the interest of justice requires otherwise.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY: that on this date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF System which will send notification of this filing to all registered participants.

RESPECTFULLY SUBMITTED.

In Guaynabo, Puerto Rico, on June 1, 2016.

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